

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-SEVENTH LEGISLATURE**

**S.F. No. 879**

(SENATE AUTHORS: REST)

DATE	D-PG	OFFICIAL STATUS
03/17/2011	543	Introduction and first reading Referred to Jobs and Economic Growth

1.1 A bill for an act  
 1.2 relating to accountants; modifying fees; amending Minnesota Statutes 2010,  
 1.3 sections 326A.04, subdivision 5; 326A.05, subdivision 5; proposing coding  
 1.4 for new law in Minnesota Statutes, chapter 326A; repealing Minnesota Rules,  
 1.5 part 1105.0600.

1.6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7 Section 1. **[326A.025] FEE SCHEDULE.**

1.8 The following fees apply:

1.9 (1) initial issuance of certificate, \$50;

1.10 (2) renewal of certificate with an active status, \$60 per year;

1.11 (3) initial CPA firm permits, except for sole practitioners and those firms specified in  
 1.12 clause (18), \$100;

1.13 (4) renewal of CPA firm permits, except for sole practitioners and those firms  
 1.14 specified in clause (19), \$150 per year;

1.15 (5) initial issuance and renewal of CPA firm permits for sole practitioners, except for  
 1.16 those firms specified in clauses (18) and (19), \$35 per year;

1.17 (6) annual late processing delinquency fee for permit, certificate, or registration  
 1.18 renewal applications not received prior to expiration date, \$50;

1.19 (7) copies of records, per page, 25 cents;

1.20 (8) registration of noncertificateholders, nonlicensees, and nonregistration in  
 1.21 connection with renewal of firm permits, \$60 per year;

1.22 (9) applications for reinstatement, \$20;

1.23 (10) initial registration of a registered accounting practitioner, \$50;

1.24 (11) renewal of registered accounting practitioner registration, \$45 per year;

1.25 (12) initial registered accounting practitioner firm permits, \$100;

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2.1 (13) renewal of registered accounting practitioner firm permits, except for sole  
2.2 practitioners, \$35 per year;

2.3 (14) renewal of registered accounting practitioner firm permits for sole practitioners,  
2.4 \$35 per year;

2.5 (15) CPA examination application, \$40;

2.6 (16) CPA examination, fee determined by third-party examination administrator;

2.7 (17) renewal of certificates with an inactive status, \$10 per year;

2.8 (18) initial permits for CPA firms that have one or more offices located in another  
2.9 state, \$100; and

2.10 (19) renewal of CPA firm permits for firms that have one or more offices located  
2.11 in another state, \$200 per year.

2.12 Sec. 2. Minnesota Statutes 2010, section 326A.04, subdivision 5, is amended to read:

2.13 Subd. 5. **Fee.** The board shall charge a fee as provided for in section 326A.025 for  
2.14 each application for initial issuance or renewal of a certificate under this section.

2.15 Sec. 3. Minnesota Statutes 2010, section 326A.05, subdivision 5, is amended to read:

2.16 Subd. 5. **Fees.** The board shall charge a fee as provided for in section 326A.025 for  
2.17 each application for initial issuance or renewal of a permit under this section. ~~A firm that is~~  
2.18 ~~required to hold a permit under this section and has one or more offices located in another~~  
2.19 ~~state shall pay an initial permit issuance fee of \$100 and an annual renewal fee of \$68.~~

2.20 Sec. 4. **EXEMPTION FROM E-LICENSING.**

2.21 Notwithstanding any law or rule to the contrary, the State Board of Accountancy is  
2.22 exempt from any requirement to participate in a state electronic licensing or registration  
2.23 system or process.

2.24 Sec. 5. **REVISOR'S INSTRUCTION.**

2.25 The revisor of statutes shall change all references in Minnesota Statutes and  
2.26 Minnesota Rules of Minnesota Rules, part 1105.0600, to Minnesota Statutes, section  
2.27 326A.025.

2.28 Sec. 6. **REPEALER.**

2.29 Minnesota Rules, part 1105.0600, is repealed.